

United States Bankruptcy Court

Southern District of New York

In re Lehman Brothers Special Financing Inc., Case Nos. 08-13555
Jointly Administered

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Merrill Lynch Credit Products, LLC

Delaware Foundation Moderate Allocation Fund, a Series of Delaware Group Foundation Funds

Name of Transferee

Name of Transferor

Court Claim #: 66771

Claim Amount: \$149,631

Name and Address where notices to Transferee should be sent:

Merrill Lynch Credit Products, LLC
Bank of America Tower- 3rd Floor
One Bryant Park
New York, New York 10036
Attn: Jeffrey Benesh and Ron Torok
Tel: 646-855-7450
Email: jeffrey.benesh@bamll.com / ron.torok@bamll.com

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

MERRILL LYNCH CREDIT PRODUCTS, LLC

cc

By: Ron Torok
Name: Ronald Torok
Title: Vice President

Date: April 5, 2011

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Delaware Foundation Moderate Allocation Fund, a series of Delaware Group Foundation Funds.

Delaware Foundation Moderate Allocation Fund, a series of Delaware Group Foundation Funds, a statutory trust organized under the laws of Delaware, with an address of c/o Delaware Management Company, 2005 Market Street Philadelphia, PA 19103 ("SELLER"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Merrill Lynch Credit Products, LLC, its successors and assigns, with offices located at One Bryant Park, New York, NY 10036 ("BUYER"), all right, title and interest in and to the claim (proof of claim number 66771) of SELLER against Lehman Brothers Special Financing Inc., and its affiliates in the amount of \$149,631 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13888.

SELLER hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and BUYER herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to BUYER.

IN WITNESS WHEREOF, dated as of the 11 day of March, 2011,

**DELAWARE FOUNDATION MODERATE ALLOCATION FUND, A
SERIES OF DELAWARE GROUP FOUNDATION FUNDS**

By: Daryl V. Geras

Name: Daryl V. Geras
Title: Vice President

MERRILL LYNCH CREDIT PRODUCTS, LLC

By: David T. Torpey

Name: David T. Torpey
Title: Vice President

cc:

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PROOF OF CLAIM

AMENDED

United States Bankruptcy Court/Southern District of New York
Lehman Brothers Holdings Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5076
New York, NY 10150-5076

In Re:
Lehman Brothers Holdings Inc., et al.
Debtors.

Name of Debtor Against Which Claim is Held

LEHMAN BROTHERS SPECIAL FINANCING INC.

Chapter 11
Case No. 08-13555 (JMP)
(Jointly Administered)

Case No. of Debtor

08-13888 (JMP)

Filed: USBC - Southern District of New York
Lehman Brothers Holdings Inc., Et Al.
08-13555 (JMP) 0000066771



NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

Delaware Foundation Moderate Allocation Fund, a series of Delaware Group Foundation Funds
(as successor to Delaware Balanced Fund, a series of Delaware Group Equity Funds I)

c/o Delaware Investments and Paul Patterson, Esquire
2005 Market Street Stradley Ronon Stevens & Young, LLP
Philadelphia, PA 19103 2600 One Commerce Square
Attn: Mike Dresnin, Assistant Vice President Philadelphia, PA 19103-7098
And Legal Counsel

Telephone number: (215) 255-1511 (215) 564-8052

MEDresnin@delinvest.com ppatterson@stradley.com

Email Address:

Check this box to indicate that this claim amends a previously filed claim

Court Claim Number: 11957
(If known)

Filed on: 9/14/09

Name and address where payment should be sent (if different from above)

Michael E. Dresnin, Assistant Vice President and Legal Counsel

Delaware Investments
2005 Market Street
Philadelphia, PA 19103

Telephone number: (215) 255-1511

Email Address: MEDresnin@delinvest.com

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 149,631.00

If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete Item 5.

If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6.

Check this box if all or part of your claim is based on a Derivative Contract.*

Check this box if all or part of your claim is based on a Guarantee.*

*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <http://www.lehman-claims.com> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <http://www.lehman-claims.com> if claim is a based on a Derivative Contract or Guarantee.

2. Basis for Claim: Swap Contract
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 3634 (Tax ID of Successor Fund)

3a. Debtor may have scheduled account as: _____
(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other

Describe: _____

Value of Property: \$ _____ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim, if any:

\$ _____ Basis for perfection: _____

Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ _____
(See instruction #6 on reverse side.)

7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary.

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date:

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

5/28/10

[Signature] Daniel V. Grestens Vice President

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

FOR COURT USE ONLY

FILED / RECEIVED

JUN 04 2010

EPIC BANKRUPTCY SOLUTIONS, LLC